CERTIFIED PUBLIC ACCOUNTING

Franc, Hurst, OD,

Material Park 1974 Material P. Bowe Other Debug J. March 1974 Foll West Missouris Park Park Place Salta 7 Homeword J. 4, 70473

V00CIE: (504) 542-6312 FAX: (540 345-3156 KINEWOOD OFFICE PO. Buckt-site pilling Kontrask LA 19411 TOKEL (hispass-pilli RAY (hispass-pilli

Advantages American Incident of UPA Institute of Localized CVIII

## INDEPENDENT AUDITOR'S REPORT

To the Board of Commissionins Hinsting Authority of Washington Pacids Frankferten, Louisiana 701/8

We have saided the accompanying component with financial intermetie and supplemental information of the Disoring Authority of Readington Parality, inclusions, are ESpectredro 73, 1999, and for the years their ended. These Especial interments are the responsibility of the Henseig Androniy's management. Our superschildry is to coprose an opinion on three fraversite intervents based on not andit.

We include an addit a countiners will generity encycle milling interdets, Greenwoord doorleng Nanotache, Counde et al. (2019) and (2019) Counde et al. (2019) and (20

Ac discussed in Note 1, the Hanning Authority of Washington Parthy, Lonisiano, prepares its fromosil instances on a protociled hasis of accounting that dessources complexes which be U. S. Department of Howing and Ubian Development, which is a comparisonne havin of accounting other than passadly accepted accounting principles.

In an option, the financial astroneous and regolatorized before the first process for the first process of the and married process, the assess, bubbles and sequence of the locating Antoholy of Wahalippon Pacial, Locations, as of September 20, PMs, and the same of the increases and exponence and changes in its ramplus for the year then used on the last and concentrate described in Fixes 1.

Fine Farrell \$ 60.

Brace Harvell & Company, CPAn A Performent Accompting Controlition

December 19, 1995

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CERTERD PUBLIC ACCOUNTANT

Warm & Park CPa Manuel & Park CPa Mathematical States CPa Dates F Solid CPa

209 Weat Minimized Fails Park Plane Solie 7 Hammond, LA 79400 WDR2E (594) 542-6772 F.D. Diss 42 - Hill Fills in Engineering LA Webbi VOICE (2014) 229-3640 XAX (2014) 229-3640

American Darithety of Cirian Invasion of Locations (Cirian

#### INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROCEAMS

To the Board of Commissioners Hearing Authority of Washington Parish Fundation. Louisiana 70433

We have added the component out financed intercents of the Braving Andrecky of Washington Parch, Louiziana, and and for the sour media Agostopher 20, 1990, and have insued our crystel Research defind Decounter (2), 1990. We have ables and/edd the complexance of the Housing Andrecky of Washington Parch, Louiziana, with superimenses institution and the data finance and an instance and have insued our more threem data Documber (2), 1990.

We conclude an endito is secondary with percently complete adding standards, Governmer (Laborg, Gondordy, issued by the Complete Control of the United States and O'HC at Contragence and Dodge (NOH) (Control + V). Andrey of the end Land Concentration. These standards and IOHC CONTROL + VIP repire the origin and perform the control to data states and the control of the Control + VIP repire the origin and perform the control to data states and the control of the control

In these and particular on early to be some with Hamilton 10. Proversion and particular operating on the probability of the source of the Hamilton 10. The the proper of experiment of experiments of the Hamilton 10. The source of the Hamilton 10. And the Hamilton 10. The source of the Hamilton 10. The Hamilto

The strangenet of the Honing Achieves of Wardington Parks, Lenston is responsible for analysis of the strangenetic of the Honing Achieves of Wardington Parks, Lenston is the provide for an analysis of design and the strangenetic of the Honing Achieves of the strangenetic with means the strangenetic set design and a strangenetic of the strangenetic with means the strangenetic with means the strangenetic set of means and the strangenetic set of the strangenetic with means the strangenetic set of means and the strangenetic set of the strangenetic set of means the strangenetic set of means and the strangenetic set of the strangenetic set of means the strangenetic set of means and the strangenetic set of the strangenetic set of the strangenetic set is the strangenetic set of means and the strangenetic set of the strangenetic set of the strangenetic set is the strangenetic set of the strangenetic set o

COTTEND PUBLIC ACCOUNT AND Methods Transford Cognition

To the Board of Commissioners Housing Authority of Washington Pasial Pase 3

This report is intended for the information of management, the Legislative Auditor and the suggestant ficient agency. This restriction is not intended to limit the distribution of this remot, which is a water of achieve second

teme stanes \$ 60.

Brace Handl & Company, CPAs A Professional Accusation Consecution

Docember 19, 1996

Door C. Earth, CPA

Warms A. Weel, DA. Michael I. Bries, CFA Data E. Janos, CFA Charles J. Biology (CFA A Public and Accessing Departure

119 West Missessis Park Park Place Suite 7 Hammed, LA 2000 VC0CII: (204) 142-073 FAX: (204) 145-1155 EDVINOUS OFFICE 20. Box 65 - NET Falls 8: Bostminis LA West VOICE-ONCOMPARY FAC-ONCOMPARY

Advances Associates Includes adv2-ta-

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO APPERMATIVE PAIR ROUSING

Ta the Baard of Commissioners Housing Arthonity of Washington Parish Fashfuture, Learning, TM38

We have audited the component and financial statements of the Housing Authority of Washington Pacisk, Louisiano, for the scar ended Scotenber 30, 1996, and have insued our report thereon dated December 19, 1966.

We have applied procedures to test the Hoasing Arthority of Washington Pasish's compliance with the Atheneoive Pair Housing construments applicable to its HUD project programs. For the year ended Suptember 10, 1996.

Our proceedings some henhol in die applaahle compliance requirement directhol is tot Consolidated Audit Geleich für Andre eHILD Programs issued by die U.S. Disparisment of Hinasing and Ushna Development, D'Brie ef die Imperieur Consulta In Apr 1993. Our procedures some andrematikij han its strope fanse an andre, han deboers of och inspection Consulta In Apr 1993. Our procedures some andrematikij han its strope fanse andre, han deboers of valuels wordt the supervision of an optimism on the Hanaring Andrematy of Washington Darith 's compliance with the AHEmative Fair Hanarine transformation. Amenditated, we die net energies merkeinn.

With support to the insure not toted, the routes of time proveshows discissed as matched instructure of mercurreplaces with the Affreenew Place Dealers productions. A support of the strends, noting, noting,

This report is intended for the information of the Legislation Additor, management and the Department of Henring and Unless Development. However, this report is a matter of public record and its distribution is not lasted.

Time Handle \$ 6.

Brace Harsell & Company, CPAs A Professional Accounting Corporation

December 29, 1996.

Basic C. Battell, CPA

Water A. Wood, CPA. Madad? Erroy, CPA. The E. Anno, CPA. Charles? Ender CPA. 129 West Minneson Park Park Place Salte 7 KINCHWOOL OFFICE SO, Box O - HE Fills III Kasheyel, LA 2044 VOICE-DOWNED-2014 FOC-DOWNED-2014

Amonium Indication of CDAse

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To the Brand of Commissioners Housing Arthority of Washington Parish Pushliston, Leopissan 2018

We have audited the comparent and financial attacements of the Housing Authority of Washington Parish, Louisiana, as of and for the year ended Scotember 30, 1996, and have invest our report therean dated December 39, 1996.

We have applied presenteen in text the Hearing Architely of Weshington Pariak. Leastance receptance with the Educing requirements applicable to its faderal function and anticipation programs, which are identified in the Schulide of Feducal Financial Assistance. So the user and add forwarder 33, 1990.

1) political activity 2) civil rights 3) cash enerogeneet 4) federal Enercial reports 5) administrative requirements

Our prevalence new limited to the applicable prevalence described in the Office of Management and Polggin' "Desplaces Supplement for Single Audits of Sings and Load Governments". Our prevalence new networkship's loss is scope than smalle, the eligation of ended is the expression of an option on the Honding Auditory of Washington Fields, Loadson's morphases: with the expression for the proceeding paragraph. Accordingly, we do not express much an antidem

With report to the inset totals, the reading of those preventions disclosed on material instances of neucosphanee relief the experimental index in the prevention of the inset of the report. It is more a testind, nothing areas in our advectors full caused in to believe that the Housing Artificiality of Washington Parish, Louissana, Ind our compliade, it advectors full caused in to believe that the Housing Artificiality of Washington Parish, Louissana, Ind our compliade, it advectors full caused in the believe that the Housing Artificiality of Washington Parish, Louissana, Ind our compliade, it advectors full caused in the believe that the Housing Artificiality of Washington Parish.

This report is intended for the information of the Legislative Auditor, management and the Department of Electing and When Development. Elevance, this report is a matter of public record and its distribution is not limited.

time Harrell & lo.

Bruce Harrell & Company, CPAs A Professional Accounting Companies

December 18, 1996.

hand then the

Varm J. Hud, CPA. Idultatif. Exter, CPA. Eds.E. Doom, CPA. Darks J. Bolasi, CPA. 187 West Minnerola Park Park Place Solie 1 Hammond, LA 79400 WEEE (304) 541-4372 EXTTPOST-SPECK EO. 26ar 40 - HU FARA. Kostrand, LA 2044 VIDEE. (1945-224-245) PAS. (2945-224-245)

MOMBRE AND A COMPANY

#### INDEFENDENT ADDITION'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSERTANCE.

To the Board of Commissioners Humany Authority of Washington Parish Prysidenton, Lowiniana 20428

We have andhaf the component with foundal materiants of the Hawing Andherky of Washington Parkel, Leoniana, for the year and all Signather X3, Hyny, and have incore for report through their Decorbeil (1), 1996. Thus in funccial assasses are the responsibility of the Howing Anthony's management. Our responsibility is to capace as opinion on them flowering interesting based on our multi-

We understal our molt in accordance with guessify accepted soliting standards, Generowever Andreig Stendards, issued by the Computer's General of the United States, and the previous of Office of Management and Didget. Colorade A-124, Andre (Wahr and Level Generower). These standards and Gener Research as granged that we play not perfere the and/it to obtain research generation which is the financial statements are first of material instatement.

An audi I indukto considing on a ratio basis, evidence rapporting the memoria and disclovence in the francele https://www.induktor.com/or induktor international induktor induktor induktor induktor management, as well as evoluting the second franceled rates ever presentation. We believe that our multipresentable having the rare memory.

Our and/e was condected for the purpose of finating an opticity on the franced interests of the Housing Archeoly of Washington Paraba, Louting, and are a a solution. The surromparing another of dotted framed interestore and purposed for purposes of additional analysis and is not a required part of the financial statements. The information is non-adoubate has been addected to the analysis and in root a required part of the financial statements and, is a consistent within the final statement and the solution of the financial statements and, is a consistent. In this reads in all statement spectra in a consistent who financial interests them as a whole.

time speciel \$10.

Brare Haved & Company, CPAs A Professional Accounting Corporation

December 19, 1976

## Housing Authority of Washington Parish, 201A Franklinton, Logisiana

## HUD Section 8

Annual Contributions Contract FW-2259W

## Balance Shout Sentember 33, 1926

| Austri<br>Cash<br>Roylproset<br>Total Assots           | 8 23,408<br>1,884<br>8 <u>38,392</u> |
|--|--------------------------------------|
| Liabilities and Sarpha<br>Liabilities                  |                                      |
| Accounts Favable - HUD                                 | \$ 2,522                             |
| Due to HUD Section 8 Howing                            | 27,165                               |
| Total Liabilities                                      | 30,658                               |
| Swphy (Deficit) - See Statement of Analysis of Socylos | 0.89                                 |
| Total Linkelities and Sarphas                          | 5 35,792                             |

The accompanying notas are an integral part of these statements.

## Housing Authority of Washington Parish, PHA Annual Financial Report As of and Far the Your Eacled September 30, 1998

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### Housing Authority of Washington Parish, PEA Franklator, Louisiana Narrial Bereras Fund

HUD Soliton 9

Hunting Antistance Feynmats Program Project LA-46-V215-002 Voicher Program Annual Contributions Contract FW-2259W

## Statement of Revenues, Expenditorus, and Changes in Samplas - Radget and Actual Your Ended September 38, 1996

| Revenues                             | Pedget       | Actual    | Yariator:<br>Farotable<br>(Unfavorable) |
|--------------------------------------|--------------|-----------|---|
| Inforgon cranatal:                   |              |           |   |
| Contributions Reprived from HED      | \$ 93,245 \$ |           |   |
| Total Revenues                       | 99,246       | 91,283    | (1,957)                                 |
| Expenditores                         |              |           |   |
| Gineral and Administrative:          |              |           |   |
| Ougoing Administrative Fees          | 8,472        |           |   |
| Appendiate Audit Cost                |              |           |   |
| Housing Againtance Program Payagents |              | 78,467    | 6530                                    |
| Preliminary Administrative Toos      |              |           |   |
| Tidal Expenditures                   | \$1,999      | 65,123    | (13,215)                                |
| Exercs of Revenues (Ecologitation)   | 11 3 38      | (3,840)   | (15.178)                                |
| Nerobes (Deficit), Regioning of Your | 4573         | 669       |   |
| Reading                              |              | (1)       | m                                       |
| Surplus (Deficit), End of Year       | 8 11,277 5   | (5,996) : | (15,179)                                |

The necompanying noise are an integral part of these statements.

Voucher Program

To the Road of Constitutions1 Housing Authority of Washington Parisl 7008.2

Que complexitante de neberana susmei el encantes a vanda con texemarly disidente all tancitos in de la bienza a susmeitos teles negles encanteira ducationas unas mandes el cambidad y tele. Navesta metarias el Cambida Fabilita Recognitante. A estatuital availante in a superstabilita cambida esta bible de dago en operativo el de supersta vanda de susmeitarias harrismos de la cambida de antidade antidade de la cambida de la cambida de la cambida vanda de susmeitarias harrismos de la cambidad de la cambida vanda de susmeitarias harrismos de la cambida susmeitaria de la cambida susmeitaria de la cambida de la cambida de las contentes este tenter de la cambida de la de la de la cambida de la cambida

This report is intereled for the information of management, the Legislative Auditor and the cognitized following agency. This semisation is not intended to first the distribution of this report, which is a restart of redde report.

un standt blo.

Brass Hanull & Company, CPAn A Distancional Accounting Companying

Doceaber 19, 1996





# Housing Authority of Washington Parish, PHA

Annual Financial Report

## Year Ended September 30, 1996

Special Revenue Parals HUD SECTION 8

100(50NG ASSISTANCE PAYMENTS PROCESS EXISTING 100(80N) CONTIPICATION 1900EET 1.4-04-2013-00 ANNUAL CONCERNIZION CONCERNIZ PR-310

VUUCHER PROGRAM PROJECT LA-05-V217-002 ANNUAL CONTRELITIONS CONTRACT PR-2219

-more provisions of state law, this import in a suble document. A copy of the report has been submitted to the welfard, an involved, with a nation of the sublet of potate inspections of the Botton Integret (free of the legition and the sublet of the legition data before of the particles, at the office of the particles, at more

### Huosing Authority of Washington Parisk, PilA Franklinton, Loubiana Special Revenue Fund

HUD Service 5 Housing Anatana Paymonis Program Project LA-48-V215 602 Veccher Program Annual Contributions Contract PW-2258V

## Schedule of Revenues and Expanditures Year Ended September 30, 1996

#### **Operating Income**

#### Operating Expenses

Prilming Adulation Reports - Prior to Annual Contribution Contained Prilming Adulationaries hyperes - After Annual Contribution Contained Advantationary Topica Account Adult Cont General Reports Toxid Question Reports Toxid Question Reports

The accompanying poter are an induced wart of these statements

BRUCE HARRELL & CO. CHEIPED-PUBLY ACCOUNTANTS

To the Datad of Commissioners Housing Anthonity of Washington Parish Fage 2

For the purpose of this report, we have classified the significant internal control structure policies and possiblese and in administerior. External function processors in the following extension:

Goneral Requirements:

Political Activity
Chel Rights
Cash Management
Polent Financial Reports
Administration Reports

Spenific Regulationwise

1) Eligibility 2) Reporting 3) Special Requirements

For all of the internal council structure categories listed above, we obtained as understanding of the design of adverses policies and procedures and determined whether they have been placed in operation, and we assessed council risk.

During the year ended Suptosher 30, 1996, the Housing Archeolty of Washington Pariah, Louisiana, sequended 100 process of as total fisteral financial assistance sweeteres.

We performed units of energing, an experiment by UME Deviden A - 213, to realistics the effect resume of the design and experiment of theories and invariant performance, gained provingent data version of the design and address design and address design address and address address and address address and address and address address and address addre

One cancilation of the interval entropy descent performance problem can be administrating dataset benefits being a second problem of the second entropy of the interval cancel and the rest and adjub cancel cancel second problem in which the interval cancel is the interval cancel and the rest and adjub cancel second and cancel and the second problem in the second entropy of the second entropy

## Heating Authority of Washington Parbh, PEA Notes to Financial Statements As of and Far the Yoar Ended Sectorales 28, 1995

Note 5 - Board of Caranizzioners

Fraktis Jolfeson, President 3119 Schwei Baad Angis, LA 19426 (2010)5-3460

Walter Crain, Vice-President Fost Office Box 10 Frankfutum, LA 30458 [544]879-4829

Horry Humana 20212 Old Columbia Rand Franklinton, LA 70438 Ci043819-3762

Howell Johnson 27622 Will Exberts Rand Argin, LA 30426 (566)888 2032

Examil Xnight Fost Office Box 483 Franklinton, LA 20431 (2041820-2412

All of the sceneshedowers served without componention.

### Hunning Anthonity of Washington Parials, PHA Notes to Financial Statements As of and For the Year Ended September 30, 2016

Special Resonance Funds are used to account for the preaseds of specific revenue services that are legally restricted to expenditures for specific supports.

Basis of Aremanting - Basis of accounting where to where reviewes and rependitors or expenses are reception in the account and repeated in the financial attaneous. Basis of accounting aduates to the tening of the measurements made, mean-theor of the measurement focus are individ.

All Special Revenue Funds are accounted for using the workfield averaal basis of accounting. Their revenues are acception when they because manazable, and available.

Endget and Dadgetary Accounting - Is accordance with a FEO requirement, the Henning Acdreeity prepares and activitie a budget for the next fincal year for approval by HUD. Any assumblecent to the budget sum he approved by HUD.

### Note T - Cash

At your end, the carrying assount of the Housing Aathenity's checking account was \$35,440 and the calibated basis, holesce was \$45,244. The entire around of the Housing Aathenity's hash balance was concred by FDEC.

### Nate 3 - Poheral house Tax

The Hussing Authority is not robject to fisheral income taxes in accordance with the human Revenue Code (IRC) System 115 which ecoropys income of stars and political subdivisions, on:

Note 4 - Annual Vacation and Sick Leave

The Housing Authority has one full-time resployer and one part-time employer, who are not subject to vacation or aids, have accessin.

### Note 5 - Omizzies of Certain Disclorates

This and in report is instead for use by the Banalay, addressly and the U.S. Department of Howing and U.Ban Development (RUD). URD provide the University Anderby which shaded means which growards and Anachh sensoring proceptics or prostness to be used by the Banalay. Anderby which, is consist even, deters for any growards and provide the sensoring and the state of the sensor and the sensoring procedure or providence are required to be reported as for fulling in the ander sport. Therefore, this and report may not necessarily provest all dedonesses are required by a generality accounted under an admited the single sensories of the single sensories of the sensorie

### Housing Authority of Washington Pariak, PHA Notes in Financial Statements As of and For the Year Ended Statements 38, 1996

## Note 1 - Summary of Similiant Accounting Policies

The Housing Authority of Washington Partick, Louintans, the "Howing Authority" was separated on July 17, 1865, under the provinces of the State of Louinteen. On Jonewary N, 1986, a resolution by the Washington Parala Police Paray regress of the separate the Contention of the HUD Matima Policy and Washington The Mathematica Humang Authority spectrates under a Material of Continuitionary first of government and administrates the HUD States P. Doraton.

Basis of Pennstades - The accounting profession and the presentation of the thrankal itataceuse of the Housing Authority or or the basis of accounting proceedings of the second by the U.S. Department of Housing and Uklan Doucliquenze, which is a comprehensive basis of accounting proceeding other than generally accepted accounting pelicolytics. See Name 5, Desiration of Crustic Department.

Happening Bothy: As this provincing authority of the particle, the sporting proposes, the Washington Faunk Foldor Integrities is the framedial responsing unity for Washington Particle. The framedial separating unity constitutes of all the privacy provincent (block part), BH cagnitations for which the privacy provincence is framedialy accountable, and (c) other regularizations for adults means and significance of flow's adultships with the privacy provincent use with that reductions when the adult stranges and significance of flow's adultships with the privacy provincent use with that reductions. The adults means for strateging and by 'f finanzial databaset in the induktion of a interprivation of the strateging access for proving and the 'f finanzial databaset in the induktion of a interprivation of the strateging access for proving and the 'f finanzial databaset in the induktion of a interpriva-

Enverymental Assessming frankelski Biold Biold Biold Biolanneski Me. H established opisish for discording eshale responses which should be considered per et al. the Washington Frank Noder Ney for financial regulating perposes. The basic criterios for induling a performed presponset out within the specing only in Biosnical secondability. The GABH bios and furthy criterios to provident methods and disconsisted Ney. These criterios includes.

- 1. Appointing a voting mapority of an organization's poverning body, and
  - The ability of the robot lory to impose its will on that expediation and/or
  - The potential for the organization to provide specific feancial benefits or impose specific feancial bandwar on the police joy.
- Organizations for which the police jury does not appoint a voting majority but are finally dependent on the solice jury.
- Creasington for which the reporting unity financial Milescents would be minkeding if data of the remainstrains is not included because of the RENEY or significance of the relationship.

Bocase criteria la, R., and J. golp, de Dhaning Anthoniy was determined to be a comparence and of the Workingson Parkh Phole Arey. for function (regoring ordin). The successmonithy filteration of parent information only and funds maximized by the Nonsing Anthoniy and the rel parent information on the piller part, the growest pervasion previous provided by the approximation ands, or the other preventeed with the competents the function (previous)

Find Accesseling - Governmental researces are allowind sed assumed for in individual funds based upon the purposes for which they are to be sport and the searce by which repeating activities are assumind. The Hearing Achieve has not one accessmental accounties fund true. It is a Social Revenue Find.

### Beening Authority of Washington Pacials, ISLA Franklinton, Louisiana Special Revenue Fund

IRID Station 1 Housing Assistance Payments Program Project 1A-48-Y277-012 Veasher Program Annual Contributions Contract FW-2155V

## Analysis of General Fand Cash Balance Year Ecoled September 35, 1996

| Net Operating Receipts Reminol:<br>Operating Reserve: Section 8 Veasher Program                       |   | (1,906)         |
|---|---|-----------------|
| Reponses Cine Net Pade<br>Automite Payable - HILD<br>Date to Statism II Austring Housing Contificance |   | 1,532<br>27,165 |
| Other House:<br>Not Devening Provisions for Oparating Resource Capital Reproduces                     | _ | 0,849           |
| General Fand Cash Available   | s | 25,428          |

The accompanying nature are an integral part of these statements.

## Housing Authority of Washington Parish, PHA Franklinton, Lewisiana Santial Revenue Faud

ISUD Section 8 Howing Assistance Payments Program Propert LA-48-V217-002 Vocab-48-V217-002 Annual Contributions Contract PW-2255V

## Computation of Annual Contributions Entreed and Project Account, Operating Reserve Changes Year Ended September 30, 1996

| Total Annual Contribution Available<br>Menorum Contribution for Furial<br>Project Annual ent Registing of Protod<br>Tatal Annual Contribution Available   | 8 90,246<br>63,341<br>156,997               |
|---|---|
| Annual Cestathadas Dagaded<br>Profession Administration Falsement-Nein Annual Costathadas Costasus<br>Productos Administration Falsement<br>Productos Administration Properties<br>Relative Administration Program<br>Hanning Administration Program<br>Hanning Administration Program<br>Teel Fander Statewissist<br>Proget Production Registration<br>Production Relative Statewissist<br>Production Re | 12,446<br>150<br>13,447<br>91,287<br>11,287 |
| Project Account Change<br>Oversting Revoluto  | 43,304                                      |
| Operating Income<br>Annual Constitution Encoul<br>Informat Forwards<br>Todal Operating Receipts   | 91,283                                      |
| Operating Representations<br>Operating Representation<br>Could Dependence<br>Tried Operating Dependence   | \$5,123<br>\$5,123                          |
| Nit Operating Receipts Available<br>Other Jama<br>Intrane (Dvanasa) in Provision for Operating Reserve  | 0,840<br>s0,840                             |

The accompanying notes are an integral part of these statements.

### Hunting Anthonity of Washington Parish, FSLA. Franklinton, Louisiann Sectial Resease Fund

HUD Socion 8 Hawing Aminimer Physical Program Pagint LA-45-V217102 Visible Program Annual Contributions Contract PM-2255V

#### Analysis of Surplus Year Ended Sustamber 30, 1994

## Unreserved Sanabas

| Bulance, Separabac JR, 1985<br>Not Loss for PUE SOLMS<br>Devision for Operating Reserve for PYE 593096<br>Provision for Unifield Display Ascenari for PYE N2055<br>Bulance, September 23, 1986 | \$ (285,039)<br>(95,123)<br> |
|--|------------------------------|
| Operating Reserve  |                              |

| Provision for Operating Reserve for FVE Wite/66 | 0.00 |
|---|------|
| Rounding<br>Balance, September 30, 1995         |      |
| Defended  |      |

#### **Unifunded**

| Project Assesses for FYE MOOTH |
|--------------------------------|
|                                |

## Cemulative HED Contributions

| Rolence, September 30, 1995  | 381 351 |
|--|---------|
| Annual Contributions for FYE 5/2016<br>Balance, September 30, 1996 | 91,283  |
| wanter, orperated 30, 1998   | 472,634 |

#### Total Sarplas (Deficit)

472,634

The accompanying series are an integral part of these statements

### Housing Authority of Washington Farish, FHA, Frankfiston, Louiziana Sourial Benerar Faud

HCD Section 1 Environ Antistance Prometta Program.

## Schedule of Federal Financial Amirtance Year Ended September 36, 1996

| Federal Granter<br>Fran Through Granter<br>Program Name<br>United States Department of Hearing and<br>Uritist Development | Pederal<br>CFDA<br>Namber |   | Program<br>or Award<br>Amount | Guar<br>Nowber | General<br>Provinced |
|---|---------------------------|---|-------------------------------|----------------|----------------------|
| Existing Homing Certificates  | 14.158                    | s | 311,835                       | FW2838         | 109185 -             |
| Vowcher Pergnam   | 14.177                    | s | 93,245                        | FW2299V        | 05/30/55             |

The accompanying notes are an integral part of these statements

| Accred<br>Revenue<br>Beginning |  | Excepts'<br>Recognized<br>Recognized | Doburscrants/<br>Repoddares |    |           | Accord<br>Revenue<br>Finding |  |
|--------------------------------|--|--------------------------------------|-----------------------------|----|-----------|------------------------------|--|
| 5                              |  | \$                                   | 300,889                     | \$ | (208,889) |                              |  |
|                                |  |                                      | \$1,283                     |    | (91,283)  |                              |  |
| \$                             |  | 5                                    | 382,082                     | *  | (292,092) | ÷                            |  |

Cult

Cell

### Huning Antonity of Washington Parish, 731A Frankfitton, Loniniana Stocial Revenue Fund

H.U.D. Social & Howing Assistance Program Existing Howing Cortificator Project LA 48-2217-005 Annual Contributions Contract PM-2138

## Statement of Revenues, Exposible and Arnual Year Ended September 36, 2006

| Beremes<br>hisporemental                           | Balast       | Artual  | Vatinace<br>Farwahla<br>(filmforentile) |
|--|--------------|---------|---|
| Contributions Hocsived Sura ULD<br>Interest Record | 8 311,835 \$ | 208,829 | 8 (11.017)                              |
|  |              |         |   |
| Tatal Revenues                                     | 311,839      | 309,434 | (11,004)                                |
| Expenditures<br>Orward and Administration          |              |         |   |
|  |              |         |   |
| Organg Administrative Feas                         | 37,683       | 35,011  | 2,665                                   |
| Hard to House Foca                                 | 280          |         |   |
| Associated Audit Cost.                             | 1,500        | 1,990   |   |
| Electing Assistance Program Payments               | 354,430      |         | 34,399                                  |
| Professionary Administrative Face                  |              |         |   |
| Professionry New-Expendable Engelpresent           |              |         |   |
| Total Expenditance                                 | 293,863      | 25,214  | 17,143                                  |
| Extent of Revenues (Reproduced)                    | 13.963       | 24,100  | 6.332                                   |
| Surplus (Doficit), Depicating of Year              |              | 0,000   |   |
| Surphys (Deficit), End of Your                     | 5 15,197 8   | 21,484  | \$ 6.022                                |
|  |              |         |   |

The recomposition notes are an internal near of these stressources

CERTIFIED PERENC ADCOUNTINGS Understanding investor

To the Board of Commissioners Homing Arthonity of Washington Parial Page 2

This report is insteaded for the information of management, the Legislative Auditor and the cognisant facianal agancy. This scattarian is not intended to least the distribution of this report, which is a marine of public second.

Ferre Canell \$ 10.

Brace Horsell & Company, CPAn A Professional Accounting Concernation

December 19, 1996

### Bouring Authority of Washington Parish, PEA Freedinton, Louisiana Special Exvenue Fund

HLD Soution 8 Housing Assistance Payments Program Existing Housing Certification Project LA-48 EQ17.003 Annual Confederation PW-2110

## Analysis of General Fund Cash Balance Year Ended September 30, 1996

| Nit Operating Resolution Retained:<br>Operating Resource: Station 8 | \$ 22,464 |
|---|-----------|
| Administry  |           |
| Non-Dependible Equipmant  | 0.889     |
| Expresses/Cost Nat Paid:  |           |
| Accounts Republe - HUD  | 14,803    |
| Accounts Payable - Other<br>Account Expanses - Other                | 7,552     |
| Accluid Exposes - Other   | 610       |
| Remo Not Henrived:  |           |
| Doe From HUD Voachar Program  | (21.060   |
| General Fand Cash Available   | \$ 18,072 |
|   | \$\$      |

The accompanying notes are an integral part of these statements

Invest C. Harrell, CAM

Russer, A. Ward, CEA Ritched P. String, CEA Bale 11, June, CEA CENTRED RELS: ADCOUNTANTS

KO West Minarcutz Park Park Place Suite 7 Rammond, LA. 76430 VORCE: (204) M2-6172 PAX: (304) 343-3156 P.D. Tea (E., M.J. PAN) Extremit LA 1998 WOLL (194-229-500) 1997 (194-229-500)

SEMICE America Serifice d'CTN Net-Incl.

#### INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF BASIC FRANCIAL STATEMENTS IN ACCORDANCE WITH GOVERNMENT AUDITOR STATEMENTS

To the Board of Commissioners Henning Aufhority of Mashington Facility Franklinton, Laurinana 20408

We have audited the encourage with framewid statisments of the Housing Authority of Washington Parint, Louissiana, or of web to the year ended Statismeker 38, 1995, and have issued our sport theorem dated December 19, 1995.

We conduced our and/it is accordance with portrally accepted anding stratistic, Government Andring Stratistics, install by the ComptoNet Goard of the United Strate, and the previous of Office of Management and Balacit Conduct A-123, Andri of Strate and Losel Covernments. These strategies had COME Consists A-128 sequent fast war plan and perform our and it to obtain reasonable assurance about shafter the fitnesical instances are fits of readedly installations.

The conceptor of the Descing Antering of Wandmark Press, Lundino, in equivalent to exclusioning one provide the second se

Is gluoning and performing our tools of the functional assumes of the Howing Antonity of Wahington Perkel-London: To the your ended September 2016, no exhibited an unbianding of the Index and Antonian With London: To the your ended September 2016 (and an unbiantering of the Index) of the Index and Antonian With and Antonic they have howed head to experime the Index and the Index and Antonian Antonian and Antonian Anto

### Housing Authority of Washington Parish, PRA FrankSiston, Louisiana Special Revum Fund

HID Section 5

Hanning Assistance Payments Program Project LA-48-8217-003 Existing Housing Confidences Annual Contributions Contact PM-7118

## Balance Sheet

#### Seatember 33, 1999

| Cash<br>Xqaipman                                | \$ 18,012<br>1,829 |
|---|--------------------|
| Due from HED Vasalier Program<br>Treal Assets   | 8 23,097           |
| Lishikina and Sorphon<br>Lishikina              |                    |
| Accounts Payable - HEID                         | \$ 14,801          |
| Assounts Payable - Other                        | 2,543              |
| Asserted Expresses : Other                      | 440                |
| Total Liabilities                               | 17,653             |
| Burphus - Stee Statement of Analysis of Sorphan | 11.000             |
| Total Labilities and Sorphy                     | 9 26,853           |

The accompanying notes ner an integral part of these starsmoote

Items C. Earth, CPA.

Waran A. Warf, CPA. Histori J. Janes, CPA. Bult J. Janes, CPA. Dudes J. Didars, CP4. 189 Watt Ministenta Park Park Place Inite 7 Hanamond, LA 70803 VOICE: (NH) 543-4372 PAX: (SH) 345-3156 RESTROCTIONS FOLING ALCORAGE Restrond, LA 7044 VIELE DOUTING

MINIERZ Unerical Satisfierd COV

#### INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR PEDERAL PRANCIAL ASSISTANCE PROGRAMS

To the Board of Commissioners Housing Authority of Washington Pasish Panh Invan, Leutriann, TM W.

We have radiud the component unit ferancial statements of the Hunsing Aethority of Washington Parish, Louisians, at of and for the year medial Systember 38, 1996, and have insued out report therapy dated December 19, 1996.

We have takes under the theorem of Androney of Workshipert Furth, Lankiana's compliance with the acquisationant provincing Galadity, compliant, with avoid at an and provincing the ability of the major for adaption for adaption for the adaption of the ability of the approximation of the acquisationant of the adaption of the ability of the adaption for the ability of the adaption of the ability of the adaption for the adaption of the ability of the adaption for the adaption of the adaption o

We conclude our and/or Compliance with their requirement in accordance with generally, an organ gateling transferral, Generated Andreig Mondelski, and by the Complete Granual of the United States, and United Management and Hudge (PMR) Containe A: 223, and/or 1998 and and and an according and CMR in Contain A. 233 and an according to the second state of the Complete A and and second process with the requirement referral to show execute. As well believed and and an according on a set takes, including an and the second state of the United States and the second states and the second states and the second states and the second basis in proceedings. As well believed and the second states and an additional states and the second basis in proceedings.

The routs of our soft procedures did not diadone any immetrated instances of nencompliance with the requirements relieved to above.

In our opinion, the Hearing Authority of Washington Facish, Dominan, complete, in all material sequence, with the reprintments prevenue cliphility, reporting, special sets and previous that are applicable to each of its major following financial associations terms are for the over- model Sentenberg 20, 1995.

### Monting Authority of Washington Parish, FELA Frenklinton, Loubiana Sancial Economy Panel

### 1810 Socies 8 Housing Assistance Programs Existing Housing Cottleases Project JA-48-2217-005 Annual Contributions Program FRF-2118

## Computation of Annual Contributions Earned and Project Account, Operating Basarya Changes Year Ended Scotumber 26, 1995

| Yota Annual Costribution Available<br>Mathema Canabadion for Poriod<br>Project Annual at Engineing of Ported<br>Tatal Annual Canabadio Annuale  | 5 287,600<br>                       |
|---|-------------------------------------|
| Annual Constitution Required<br>Professory Abatements Expanse-Alter Annual Construction Contrast<br>Professory Abatements and Annual Constitution Contrast<br>Paulo Markow Properties<br>Found State Contrast Properties<br>Contrast Professory Properties<br>Contrast Professory<br>Tool Famol Restoring | 42,541<br>16,5%<br>1,780<br>240,001 |
| Trejet Funda Koguna<br>Trejet Angel Cher The Annual Contribution<br>Treid Annual Contribution Required<br>Projet Account Change   | 00.00<br>00.000<br>100.000          |
| Operating Remips<br>Operating Insume<br>Award Certrifutions Encode<br>Interest Tamod<br>Tabel Operating Receips   | 938,809<br>9<br>908,818             |
| Operating Repeakings<br>Operating Repeaking<br>Capital Dependence<br>Total Operating Repeakings   | 276,728<br>1,829<br>278,537         |
| No Operating Receipts Available<br>Other Jams<br>Increase (Docease) in Provision for Operating Reserve  | 22,383<br>1,819<br>824,308          |

The accompanying weirs are on internal part of these statements.

Date 1. Bands 17.

Warm A. Wool, CPA. Michael S. Pray, CPA. Dails E. Jann, CPA. Darley P. Belan, CPA. CERTFED POLIC ACCOMUNED

109 West Mancasta Park Park Plane Solite 7 Elemented, LA 70480 WORCE: (2014) 542-6370 F.D. Don 40: 400 Field No. F.D. Don 40: 400 Field No. Rowmood, LA 10440 90002, cline 229-500 3355 (314) 229-500

Introductor Cells

### INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN AUDIT OF COMPONENT UNIT FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITOR STATEMENTS

To the Decad of Commissioners Housing Authority of Washington Parial Frankliston, Louisiana 70478

We have avoided the component unit ficancial statuments of the Housing Authority of Washington Parish, Leutrian, at of and for the year ended Suptember 38, 1996, and have inneed our report thences data! December 19, 1996.

We conducted our multi-in-secondarce with generally accepted nutring standards, Gonevnouv Audeing Assalards issued by the Comparison Descention of the United States, and the preventions of OBE Content A-128, Audie of Share out Local Generomous, These standards and ONE Circuits A-128 region that we plus and partners the smith to obtain examplish summare shows whether the framewoid in interactions are for of smith in instanzanos.

Couplines with larse, suplations, summaries, and guints speciality to fee Henring Androny of Wahrington Freder Loninns, the Inspeciality of the Disting Andrody's management. As part of disting mousehold assumes show shorts where the function interactions are fixed material institutiones, we performed that of the Lineau Androny and a structure of the distribution of the structure of the distribution of the structure of the struc

The results of our tests disclosed to instances of noncompliance that are required to be reported under Groevoneour Analytics Developedry.

This report is intended for the information of management, the Legislative Andrew and the regulator federal agency. This score is not intended to limit the distribution of this paper, which is a matter of earlies record.

time terrell \$ 60.

Brase Herrel & Company, CPAs A Professional Accounting Companying

December 15, 2955

### Housing Authority of Washington Parish, 193A PrenkStator, Louisiana Special Hercone Fund

#### HUD Section 8

Housing Annutation Proposes Program Editing Housing Cardificates Project LA-40-8217-005 Aeronal Contributions Cananat FW-2118

## Ambaix of Surplus

## Year Ended September 38, 1996

| Rolance, September 33, 1995                              | 5 (2.285.134) |
|--|---------------|
|  | (278,718)     |
| Prevision for Operating Reserve for FYE \$20056          | (24,10)       |
| Provision for Unforded Project Account for FYE 90(10/96) | 11.017        |
| Balance, Suptoster 30, 1998                              | (2,578,925)   |
| Operating Reserve  |               |
| Bahrey, Sepanhor 30, 1905                                | 65.120        |
| Provinten for Operating Reserve for FYE Witness          | 24,100        |
| Balance, September 30, 1965                              | 8013          |
| Unionded   |               |
|  | 92,921        |
| Provision for Lindoniad Project Account for FYE \$2056   |               |
| Folsson, Septambar 38, 1996                              | 01,03         |
| Cambridge HUD Contributions                              |               |
|  | 2.123.997     |
| Annual Contributions for FYE MIGHS                       | 208.818       |
| Balaner, September 30, 1856                              | 2,454,985     |
| Tatal Sarphy   | 5 21.414      |
|  |               |

The accompanying notes are an imageal past of these statements

## Hunting Authority of Washington Parish, PHA Franklinton, Leolanna Sanaid Researce Fund

IIUD Suction 8 Homing Accelerator Processor

Existing Housing Certificates Project LA-48-2217-005 Annual Contributions Contract PW-2138

## Schodule of Herennes and Expenditorus Yuar Ended September 33, 1996

## Operating Income

5 .

243,093

| Prolininary Administrative Depender - Prior to Annual Campibulion Campat. |
|---|
|   |
|   |
|   |
|   |
|   |
| Total Operating Exponent  |

The necompanying notes are an integral part of these statements.

